

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**  
**2000 FLOOR STOCKS TAX RETURN (Tobacco Products and Cigarette Papers and Tubes)**

(COMPLETE BACK OF FORM) (See Instructions)

**SECTION I - TAXPAYER IDENTIFYING INFORMATION**

1. NAME AND ADDRESS	2. EMPLOYER IDENTIFICATION NUMBER (EIN)
	3. SPECIFY THE NUMBER OF LOCATIONS WHERE AN INVENTORY WAS TAKEN FOR THIS RETURN

4. CONTROLLED GROUP (Check one)

- ☐ I AM NOT A MEMBER OF A CONTROLLED GROUP AS DEFINED IN 27 CFR 46.192(b).
- ☐ I AM A MEMBER OF A CONTROLLED GROUP AND I AM ATTACHING A LIST OF ALL MEMBERS OF MY CONTROLLED GROUP (location, EIN and their portion of the floor stocks tax credit allowed by 27 CFR 46.223).

**SECTION II - CALCULATION OF TAXES**

ARTICLE (a)	INVENTORY AS OF 1/1/2000 (b)	FLOOR STOCKS TAX RATE (c)	COMPUTED TAX (d)
5. SMALL CIGARETTES (Class A) (All standard sizes including 100 mm and 120 mm)	cigarettes	\$5 per Thousand (Multiply each cigarette by .005. )	
6. LARGE CIGARETTES (Class B) 6" inches or less in length	cigarettes	\$10.50 per Thousand (Multiply each cigarette by .0105)	
7. LARGE CIGARETTES (Class B) more than 6" inches in length	cigarettes	See instruction. (Multiply each cigarette by the rate determined for length)	
8. SMALL CIGARS (Weighing 3 pounds or less per thousand)	cigars	\$0.469 per Thousand (Multiply each cigar by .000469)	
9. LARGE CIGARS (Weighing more than 3 pounds per thousand)	\$ total sale price of all cigars	5.313% of the manufacturer's sale price for which sold but not more than \$12.50 per thousand cigars. Refer to instructions on how to calculate tax.	
10. CHEWING TOBACCO (Class C)	pounds	\$0.05 per pound	
11. SNUFF (Class M)	pounds	\$0.15 per pound	
12. PIPE TOBACCO (Class L)	pounds	\$0.2817 per pound	
13. ROLL-YOUR-OWN TOBACCO (Class J)	pounds	\$0.9567 per pound	
14. CIGARETTE PAPERS 6" inches or less in length	papers in books or sets containing more than 25 papers	\$0.0031 for each 50 papers or fractional part thereof. (Divide papers by 50, round up to nearest whole number, and multiply by .0031. )	
	papers in books or sets containing 25 or less papers	\$0.0106 for each 50 papers or fractional part thereof. (Divide papers by 50, round up to nearest whole number, and multiply by .0106. )	
15. CIGARETTES PAPERS more than 6" inches in length	papers	See instruction. (Multiply each paper by the rate determined for length and book or set size)	
16. CIGARETTE TUBES 6" inches or less in length	tubes	\$0.0063 for each 50 tubes or fractional part thereof. (Divide tubes by 50, round up to nearest whole number and multiply by .0063)	
17. CIGARETTE TUBES more than 6" inches in length	tubes	See instruction. (Multiply each tube by the rate determined for length )	
18. TOTAL (Add items 5 through 17)			
19. TAX CREDIT (Up to \$500. Your tax credit cannot exceed the amount due.) If you file more than one return or you are a member of a controlled group as defined in 27 CFR 46.192(b), you may claim only one tax credit.			\$
20. TOTAL TAX DUE (Subtract line 19 from 18) If your tax liability is zero, you do not have to file this return.			\$

**SECTION III - PAYMENT SUMMARY -- PAY BY MARCH 31, 2000****21. METHOD OF PAYMENT** *(Check one box)*

- ☐ CHECK      ☐ MONEY ORDER      ☐ EFT *(Electronic Funds Transfer)* Use EFT if you currently pay Federal excise tax by this method.
- ☐ OTHER *(Specify)* \_\_\_\_\_ Make check or money order payable to the ALCOHOL AND TOBACCO TAX AND TRADE BUREAU. Write your employer identification number (EIN) on your check or money order.

**SECTION IV - CERTIFICATION**

Under penalties of perjury, I declare that I have examined this return, including any supporting inventory records and accompanying statements, and to the best of my knowledge and belief it is true, correct, complete, and includes all tax liabilities required by law or regulation to be reported.

22. SIGNATURE	23. TITLE	24. DATE
25. DAYTIME TELEPHONE NUMBER		26. E-MAIL ADDRESS <i>(Optional)</i>

**INSTRUCTIONS****SECTION I - TAXPAYER IDENTIFYING INFORMATION**

- Verify and correct all pre-printed information. If you receive a blank tax return, enter your complete business name, address, and ZIP Code in Item 1.
- Enter your Employer Identification Number (EIN).
- You must enter a number. Enter the number "1" if your return covers only one location. If you have multiple locations with the same EIN, we encourage you to file one return that covers these locations.

**SECTION II - CALCULATION OF TAXES**

Calculate tax only on articles held for sale on January 1, 2000. Do not include unmerchandise articles. For complete instructions about taking an inventory, refer to regulations in subpart X of 27 CFR 296.

7. **Large Cigarettes More Than 6 Inches In Length.** If you have large cigarettes that are more than 6 inches in length, use the following worksheet to calculate the floor stocks tax rate for each length of cigarette.

- |                                  |       |
|----------------------------------|-------|
| (a) Length of the cigarette.     | _____ |
| (b) Divide (a) by 2              | _____ |
| (c) Round up (b) to whole number | _____ |
| (d) Multiply (c) by \$.005       | _____ |

The amount calculated in (d) is the floor stocks tax rate for that length of cigarette. [For example, you have 10,000 cigarettes of a length of 9 inches. The floor stocks tax rate is \$.02 per cigarette (4 multiplied by \$.005). Using this rate of tax, the tax on these 10,000 cigarettes is \$200 (10,000 cigarettes multiplied by \$.02).]

9. **Large Cigars (Weighing more than 3 pounds per thousand).** If the manufacturer's or importer's sale price for large cigars is more than \$235.294 per thousand or more than 23.5294 cents per cigar, calculate the price at \$235.294. For example, if you have 1,000 cigars at which the manufacturer or importer sells for \$360.00 (36 cents per cigar), calculate the sale price for these cigars at \$235.294.

13. **Cigarette Papers More Than 6 Inches In Length.** If you have papers that are more than 6 inches in length, use the following worksheet to determine the floor stocks tax.

- |   |          |
|---|----------|
| (a) Length of cigarette paper   | _____    |
| (b) Divide (a) by 2 inches  | _____    |
| (c) Round up (b) to whole number  | _____    |
| (d) If the paper is in a book or set of 25 or less multiply \$.0106 by (c)    | \$ _____ |
| (e) If the paper is in a book or set of more than 25, multiply \$.0063 by (c) | \$ _____ |
| (f) Number of papers in inventory   | _____    |
| (g) Multiply (f) by (d) or (e)  | _____    |
| (h) Divide (g) by 50 and round to nearest cent                                | \$ _____ |

Add this amount to other amounts to calculate column (d) of the tax return. [For example: 10,000 cigarette papers with a length of nine (9) inches in books containing 20 papers. Worksheet item (d) is 0.0424 (4 multiplied by \$.0106). The tax on these books is \$8.48 (10,000 papers multiplied by \$.0424 and divided by 50).]

14. **Cigarette Tubes More Than 6 Inches In Length.** If you have tubes that are more than 6 inches in length, you must use the following worksheet to calculate the floor stocks tax.

- |  |          |
|--|----------|
| (a) Length of the tube                         | _____    |
| (b) Divide (a) by 2                            | _____    |
| (c) Round up (b) to nearest whole number       | _____    |
| (d) Multiply (c) by 0.0063                     | _____    |
| (e) Number of tubes                            | _____    |
| (f) Multiply (d) by (e)                        | _____    |
| (g) Divide (f) by 50 and round to nearest cent | \$ _____ |

Add this to other amounts to calculate column (d) of the tax return. [For example, you have 10,000 tubes of a length of 9 inches. Worksheet item (d) is \$.0252 (4 multiplied by \$.0063). The tax on these tubes are \$5.04 (10,000 tube multiplied by \$.0252 and divided by 50).]

**SECTION IV - TAXPAYER CERTIFICATION**

Sign, enter your business title, and date your return. You must be authorized to act on behalf of the business. Agents signing on behalf of a business must have a power of attorney on file with TTB or may attach a copy with the tax return.

**OTHER**

**Mailing.** Use the enclosed self-addressed envelope to submit or mail to:

**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
P.O. BOX 371951  
PITTSBURGH, PA 15250-7951**

**Questions.** If you have questions about filing this return, contact your local TTB office or the National Revenue Center, 550 Main St., Suite 8002, Cincinnati, OH 45202, telephone 1-877-882-3277 or 513-684-3334.

**Records.** Keep a copy of your inventory, tax return and other supporting records available for inspection by TTB officers keep records for a period of at least 3 years after the due date of the return or the date you file your return, whichever is later.

**Penalties.** Civil and criminal penalties may be imposed. These penalties include failure to file, failure to pay, failure to allow TTB officers access to premises where taxable articles are stored, failure to furnish officers access to records pertinent to tax liabilities, or filing a fraudulent return.

**PAPERWORK REDUCTION ACT NOTICE**

This request is in accordance with the Paperwork Reduction Act of 1995. The purpose of this information is to identify taxpayers and the amount of tax due for each tax return. The information is used by the Government to ensure that the correct tax was determined and paid. This information is mandatory by Public Law 105-33.

The estimated average burden associated with this collection is 30 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.